

EXHIBIT B

Mikart Settlement Agreement

Mikart, LLC – Adv. Proc. 25-50101 (KBO)

SETTLEMENT OFFER AND ACCEPTANCE FORM

I have read the complaint that was filed as Adv. Proc. No. 25-50101 (KBO) on behalf of George L. Miller, the duly appointed Chapter 7 Trustee (the “**Chapter 7 Trustee**”) for the estates of Akorn Holding Company LLC *et al.* (the “**Debtors**”), Case No. 23-10253 (KBO), and they reflect accurately that Mikart, LLC (“**Mikart**”) received transfers in the amount of \$653,330.37 during the ninety (90) day Preference Period (the “**Transfers**”).

OFFER

The Chapter 7 Trustee herein offers to settle and release the Debtors’ estates’ claims against Mikart under Sections 547 through 550 of the Bankruptcy Code in exchange for a reduction of Mikart’s proof of claim filed in these cases (Proof of Claim No. 294, the “**Claim**”) from its remaining \$238,456 amount to \$65,000 (the “**Claim Reduction**”). The Chapter 7 Trustee waives his rights to further object to the Claim, and the Claim will be considered allowed for distribution purposes once the Claim Reduction becomes effective. The Claim Reduction will become effective upon entry of an order of the Bankruptcy Court approving the settlement. In the event the settlement is not approved, the Claim Reduction and this agreement shall be deemed null and void, and the parties and the Claim shall be restored to the positions, with all claims and defenses, that existed prior the execution hereof.

ACCEPTANCE OF SETTLEMENT OFFER

Having considered the Settlement Offer and Mikart’s rights and liabilities, I hereby accept the offer to settle the Transfers on the terms set forth above. I waive my rights under Section 502(h) of the Bankruptcy Code to file a proof of claim (or to modify an existing proof of claim, except as otherwise required herein) for the Claim Reduction amount in the *Akorn Holding Company LLC, et al.* bankruptcy cases (the “**Bankruptcy Cases**”).

DISMISSAL OF ADVERSARY PROCEEDING

The Chapter 7 Trustee further stipulates that upon consummation and Bankruptcy Court approval of the settlement contemplated herein, he will voluntarily dismiss the action filed as Adversary Proceeding No. 25-50101 (KBO) in the Bankruptcy Court, in its entirety with prejudice.

MIKART, LLC

Executed on this 12th day of June, 2025.

By: Scott Neola
DocuSigned by: FE1A02D0FDC64E4...

Print: Scott Neola Title: CFO

Phone No.: 770-823-6943

Mikart, LLC – Adv. Proc. 25-50101 (KBO)

GEORGE L. MILLER, Solely in his Capacity as Chapter 7 Trustee for the Debtors' Estates

Executed on this 11th day of JUNE, 2025.

By: 

Print: GEORGE L. MILLER Title: Chapter 7 Trustee

Phone No.: 215-680-0780